

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions Lake County

**Petition #:** 45-041-02-1-5-00273  
**Petitioner:** Anna Mae Williams  
**Respondent:** Department of Local Government Finance  
**Parcel #:** 003-31-25-0019-0017  
**Assessment Year:** 2002

The Indiana Board of Tax Review (the "Board") issues this determination in the above matter, and finds and concludes as follows:

### Procedural History

1. An informal hearing as described in Ind. Code § 6-1.1-4-33 was held on October 15, 2003. The Department of Local Government Finance (DLGF) determined that the Petitioner's property tax assessment for the subject property was \$13,300 and notified the Petitioner on March 12, 2004.
2. The Petitioner filed a Form 139L on April 7, 2004.
3. The Board issued a notice of hearing to the parties on July 29, 2004.
4. A hearing was held on September 15, 2004, in Crown Point, Indiana before Special Master Barbara Wiggins.

### Facts

5. The subject property is a vacant parcel of land with 0.077 acres located at: 7417 W. 138<sup>th</sup> Lane, Cedar Lake, in Center Township.
6. The Special Master did not conduct an on-site inspection of the property.
7. Assessed Value of the subject property as determined by the DLGF:  
Land \$13,300 Improvements \$0 Total \$13,300
8. Assessed Value requested by the Petitioner during hearing:  
Land \$4,000 Improvements \$0 Total \$4,000
9. The following persons were present and sworn in at the hearing:

For Petitioner: Anna Mae Williams, Owner  
For Respondent: David Depp, Senior Appraiser, Cole-Layer-Trumble

### **Issue**

10. Summary of Petitioner's contentions in support of alleged error in assessment:  
The Petitioner owns four adjoining parcels. The Petitioner's contention on the Form 139L for a lower value is based on a realtor's opinion of value that all four adjoining parcels are worth \$15,000 in total. *Williams testimony.*
11. Summary of Respondent's contentions in support of assessment:  
The Respondent acknowledged the property was assessed incorrectly and should be valued in a similar manner as all vacant unbuildable lots in the same neighborhood as the subject property. The property should have an assessed value of \$4,400, similar to all land of this type and size in the immediate neighborhood. *Depp testimony.*

### **Record**

12. The official record for this matter is made up of the following:
  - a. The Petition and all subsequent pre-hearing submissions by either party.
  - b. The tape recording of the hearing labeled Lake Co. #255.
  - c. Exhibits:  
Respondent's Exhibit 1: Form 139L.  
Respondent's Exhibit 2: Subject property record card.  
Respondent's Exhibit 3: Subject neighborhood parcel map.
  - d. These Findings and Conclusions.

### **Analysis**

13. The most applicable governing cases are:
  - a. The Petitioner must sufficiently explain the connection between the evidence and Petitioner's assertions in order for it to be considered material to the facts. *See generally, Heart City Chrysler v. State Bd. of Tax Comm'rs*, 714 N.E.2d 329, 333 (Ind. Tax Ct. 1999).
  - b. The Board will not change the determination of the DLGF unless the Petitioner has established a prima facie case and, by a preponderance of the evidence, proven both the alleged errors in the assessment and specifically what assessment is correct. *See Clark v. State Bd. of Tax Comm'rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998); *North Park Cinemas, Inc. v. State Bd. of Tax Comm'rs*, 689 N.E.2d 765 (Ind. Tax Ct. 1997).
  - c. The Petitioner must submit 'probative evidence' that adequately demonstrates the alleged error. Mere allegations, unsupported by factual evidence, will not be considered sufficient to establish an alleged error. *Whitley Products, Inc. v. State Bd. of Tax Comm'rs*, 704 N.E.2d 1113 (Ind. Tax 1998); *see also Herb v. State Bd. of Tax Comm'rs*, 656 N.E.2d 1230 (Ind. Tax 1998).

14. The Petitioner did not provide sufficient evidence to support the Petitioner's contention for a reduction in assessed value. This conclusion was arrived at because:
- a. The Petitioner testified a realtor gave a verbal opinion of a total market value of \$15,000 for the subject parcel and the adjoining three parcels. *Williams testimony*.
  - b. However, the realtor was not present to testify. Additionally, no evidence was presented to establish the factors considered by the realtor in the determination of this proposed value. Unsubstantiated conclusory statements do not constitute probative evidence. *Whitley Products, Inc. v. State Bd. of Tax Comm'rs*, 704 N.E.2d 1113 (Ind. Tax 1998).
15. The Respondent, however, testified that the land was valued incorrectly and not properly considered as vacant and unbuildable. Vacant and unbuildable properties of this size have an assessed value of \$4,400 in the immediate neighborhood. *Depp testimony*.

### **Conclusion**

16. The Petitioner did not establish a prima facie case for a reduction in the assessed value of the property. However, the Respondent agreed during the hearing that a change was warranted. Accordingly, the land should have an assessed value of \$4,400.

### **Final Determination**

In accordance with the above findings and conclusions, the Indiana Board of Tax Review now determines that the assessment should be changed to \$4,400.

ISSUED: \_\_\_\_\_

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Commissioner,  
Indiana Board of Tax Review

## IMPORTANT NOTICE

### - APPEAL RIGHTS -

**You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.**